

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 506** HLS 13RS 1074

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: May 5, 2013	12:14 PM	Author: JAMES
Dept./Agy.: Revenue		Analyst: Deborah Vivien
Subject: Use of Parish e-file for taxes other than sales		

TAX/SALES & USE OR SEE FISC NOTE GF EX Page 1 of 1
 Authorizes expanded use of the Parish e-file tax collection system

Current law provides for a Uniform Electronic Local Return and Remittance System (Parish e-file) managed by the Department of Revenue that allows taxpayers to remit sales tax and file returns electronically for state and local sales tax, including some hotel/motel and occupancy taxes. Currently, all parishes except Cameron utilize this system for general sales tax.

Proposed law allows the Parish E-file to be expanded to all local taxes, if approved by Uniform Electronic Local Return and Remittance Advisory Committee and desired by the parish. This authority begins January 1, 2014. LDR is not required to add the returns if the agency does not have an administrative appropriation for the change.

EXPENDITURES	2013-14	2014-15	2015-16	2016-17	2017-18	5 -YEAR TOTAL
State Gen. Fd.	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total						
REVENUES	2013-14	2014-15	2015-16	2016-17	2017-18	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

The Department is not required to make the changes to the Parish e-file system without an appropriation for administrative expenses. To the extent that additional funds are necessary and appropriated, an increase in administrative expenditures will result. Given the very general nature of the bill, neither the amount nor timing of administrative costs can be determined. The addition of any single tax for a single parish is not likely to have significant costs associated with it. However, the bill allows any/all political subdivisions to add any/all taxes to the system. Obviously, costs could be substantial depending on the extent of utilization of this authority.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

<u>Senate</u>	<u>Dual Referral Rules</u>	<u>House</u>
<input type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}		<input type="checkbox"/> 6.8(F) >= \$500,000 Annual Fiscal Cost {S}
<input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}		<input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Gregory V. Albrecht
Chief Economist